

Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
	Business Services					
73	Business services	638,500	548,434	484,242	425,075	375,067
731	Advertising	37,641	33,832	30,634	27,068	24,212
7311	Advertising agencies	25,874	23,408	21,355	19,347	17,259
7312	Outdoor advertising services	3,235	3,028	2,701	2,377	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	9,754	9,152	8,612	7,729	7,092
7322	Adjustment and collection services	5,084	4,921	4,712	4,378	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services	30,678	28,212	25,947	24,437	22,307
7331	Direct mail advertising services	9,756	9,257	8,204	7,532	7,312
7334	Photocopying and duplicating services	6,211	5,767	5,669	5,607	(NA)
7335	Commercial photography	2,249	2,154	2,093	1,967	(NA)
7336	Commercial art and graphic design	9,427	8,241	7,311	6,795	6,277
7338	Secretarial and court reporting services	3,035	2,793	2,670	2,537	(NA)
734	Services to dwellings and other buildings	38,345	33,530	30,569	27,451	25,718
7342	Disinfecting and pest control services	7,732	6,802	6,308	5,848	5,333
7349	Building cleaning and maintenance services, n.e.c	30,613	26,728	24,261	21,603	20,385
735	Miscellaneous equipment rental and leasing	36,233	32,639	30,860	29,505	26,440
7352	Medical equipment rental and leasing	3,958	3,895	3,669	3,088	2,997
7353	Heavy construction equipment rental and leasing	7,477	6,731	6,090	5,740	4,836
7359	Equipment rental and leasing, n.e.c	24,798	22,013	21,101	20,677	18,607
736	Personnel supply services	94,000	79,972	68,580	59,367	47,984
7361	Employment agencies	13,803	11,738	8,988	7,730	6,541
7363	Help supply services	80,197	68,234	59,592	51,637	41,443
737	Computer programming, data processing, and other computer related services	258,783	215,286	184,424	156,385	135,578
7371	Computer programming services	64,235	50,096	42,097	35,053	31,069
7372	Prepackaged software	50,448	43,135	39,319	33,249	28,864
7373	Computer integrated systems design	31,793	26,143	20,233	17,485	17,037
7374	Computer processing and data preparation and processing services	45,809	43,370	41,045	35,607	29,177
7375	Information retrieval services	12,285	9,078	6,912	5,343	4,559
7376	Computer facilities management services	4,026	3,390	2,916	2,856	2,652
7377	Computer rental and leasing	4,606	3,851	3,320	2,937	2,658
7378	Computer maintenance and repair	15,433	13,514	12,095	10,678	9,277
7379	Computer related services, n.e.c	30,148	22,709	16,487	13,176	10,285
738	Miscellaneous business services	133,067	115,811	104,616	93,133	85,736
7381	Detective, guard, and armored car services	14,943	14,468	13,482	11,935	10,766
7382	Security systems services	6,678	5,910	5,395	5,259	4,642
7384	Photofinishing laboratories	7,741	7,670	7,258	6,796	6,555
	Legal Services					
81	Legal services	141,827	133,015	124,659	116,000	114,603
	Engineering, Accounting, Research, Management, and Related Services					
87	Engineering, accounting, research, management, and related services	360,823	321,679	292,260	263,835	235,447
871	Engineering, architectural, and surveying services	124,212	111,172	102,203	93,467	85,805
8711	Engineering services	96,429	88,264	80,276	73,878	68,099
8712	Architectural services	22,979	18,796	18,420	16,487	14,779
8713	Surveying services	4,805	4,112	3,507	3,103	2,927
8721	Accounting, auditing, and bookkeeping services	65,414	58,855	54,401	48,769	42,633
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	37,799	34,940	30,824	26,812	25,570
8731	Commercial physical and biological research	21,370	19,273	16,754	14,421	13,798
8732	Commercial economic, sociological, and educational research	9,052	9,031	8,221	6,850	6,579
8734	Testing laboratories	7,377	6,636	5,850	5,540	5,193
874	Management and public relations services	133,398	116,712	104,831	94,787	81,439
8741	Management services	36,370	30,507	27,813	27,611	24,328
8742	Management consulting services	70,663	61,347	53,397	46,430	38,506
8743	Public relations services	6,140	5,389	4,483	3,972	3,571
8744	Facilities support management services	4,991	5,009	5,172	4,758	5,191
8748	Business consulting services, n.e.c	15,234	14,460	13,966	12,016	9,843

See footnotes at end of table.

Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1989 Through 1998—Continued

[Dollar volume estimates are in millions of dollars.]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
Business Services						
73	Business services	337,403	309,439	287,214	280,699	251,648
731	Advertising	23,416	22,672	21,330	21,986	20,277
7311	Advertising agencies	16,711	15,956	15,200	16,089	14,849
7312	Outdoor advertising services	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6,965	6,377	6,016	5,827	5,380
7322	Adjustment and collection services	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services	21,904	20,990	20,421	20,775	19,697
7331	Direct mail advertising services	7,346	6,805	6,546	6,956	5,975
7334	Photocopying and duplicating services	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design	6,018	6,168	6,129	6,069	(NA)
7338	Secretarial and court reporting services	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings	23,476	23,586	22,424	22,343	20,264
7342	Disinfecting and pest control services	5,044	4,928	4,811	4,526	4,055
7349	Building cleaning and maintenance services, n.e.c	18,432	18,658	17,613	17,817	16,209
735	Miscellaneous equipment rental and leasing	24,553	22,782	22,585	23,083	21,038
7352	Medical equipment rental and leasing	3,344	3,210	2,783	2,511	2,197
7353	Heavy construction equipment rental and leasing	4,393	4,090	4,537	5,091	(NA)
7359	Equipment rental and leasing, n.e.c	16,816	15,482	15,265	15,481	(NA)
736	Personnel supply services	42,149	38,710	33,445	32,540	28,636
7361	Employment agencies	5,624	4,981	5,153	6,160	5,413
7363	Help supply services	36,525	33,729	28,292	26,380	23,223
737	Computer programming, data processing, and other computer related services	117,920	104,651	94,363	88,299	78,653
7371	Computer programming services	27,352	24,973	23,376	21,318	(NA)
7372	Prepackaged software	25,188	21,236	18,306	16,523	(NA)
7373	Computer integrated systems design	16,212	15,177	13,751	12,916	(NA)
7374	Computer processing and data preparation and processing services	23,716	20,447	18,824	17,820	(NA)
7375	Information retrieval services	4,277	3,931	3,691	3,547	(NA)
7376	Computer facilities management services	2,557	2,608	2,206	1,994	(NA)
7377	Computer rental and leasing	2,482	2,385	2,396	2,644	(NA)
7378	Computer maintenance and repair	8,291	7,660	6,919	7,000	(NA)
7379	Computer related services, n.e.c	7,845	6,234	4,894	4,537	(NA)
738	Miscellaneous business services	77,020	69,671	66,630	65,846	57,703
7381	Detective, guard, and armored car services	10,250	9,670	9,555	9,018	(NA)
7382	Security systems services	4,027	3,629	3,381	3,406	(NA)
7384	Photofinishing laboratories	6,357	5,678	5,675	5,604	5,696
Legal Services						
81	Legal services	112,145	108,443	100,027	97,640	89,144
Engineering, Accounting, Research, Management, and Related Services						
87	Engineering, accounting, research, management, and related services	222,853	215,624	202,696	198,395	183,528
871	Engineering, architectural, and surveying services	83,376	83,033	80,716	80,519	74,170
8711	Engineering services	67,067	67,716	65,788	64,791	(NA)
8712	Architectural services	13,534	12,682	12,279	13,021	(NA)
8713	Surveying services	2,775	2,635	2,649	2,707	(NA)
8721	Accounting, auditing, and bookkeeping services	39,807	37,191	33,738	32,593	32,291
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	24,644	22,910	20,886	20,434	18,125
8731	Commercial physical and biological research	13,132	11,850	10,705	10,629	9,342
8732	Commercial economic, sociological, and educational research	6,522	6,250	5,734	5,629	5,288
8734	Testing laboratories	4,990	4,810	4,447	4,176	3,495
874	Management and public relations services	75,026	72,490	67,356	64,849	58,942
8741	Management services	23,373	23,774	21,788	20,627	(NA)
8742	Management consulting services	34,516	31,913	29,839	28,931	(NA)
8743	Public relations services	3,454	3,468	3,398	3,677	(NA)
8744	Facilities support management services	4,851	5,625	5,617	5,336	4,803
8748	Business consulting services, n.e.c	8,832	7,710	6,714	6,278	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See Appendix A, Table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
Business Services						
73	Business services	16.4	13.3	13.9	13.3	11.2
731	Advertising	11.3	10.4	13.2	11.8	3.4
7311	Advertising agencies	10.5	9.6	10.4	12.1	3.3
7312	Outdoor advertising services	6.8	12.1	13.6	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6.6	6.3	11.4	9.0	1.8
7322	Adjustment and collection services	3.3	4.4	7.6	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services	8.7	8.7	6.2	9.5	1.8
7331	Direct mail advertising services	5.4	12.8	8.9	3.0	-0.5
7334	Photocopying and duplicating services	7.7	1.7	1.1	(NA)	(NA)
7335	Commercial photography	4.4	2.9	6.4	(NA)	(NA)
7336	Commercial art and graphic design	14.4	12.7	7.6	8.3	4.3
7338	Secretarial and court reporting services	8.7	4.6	5.2	(NA)	(NA)
734	Services to dwellings and other buildings	14.4	9.7	11.4	6.7	9.6
7342	Disinfecting and pest control services	13.7	7.8	7.9	9.7	5.7
7349	Building cleaning and maintenance services, n.e.c	14.5	10.2	12.3	6.0	10.6
735	Miscellaneous equipment rental and leasing	11.0	5.8	4.6	11.6	7.7
7352	Medical equipment rental and leasing	1.6	6.2	18.8	3.0	-10.4
7353	Heavy construction equipment rental and leasing	11.1	10.5	6.1	18.7	10.1
7359	Equipment rental and leasing, n.e.c	12.7	4.3	2.1	11.1	10.7
736	Personnel supply services	17.5	16.6	15.5	23.7	13.8
7361	Employment agencies	17.6	30.6	16.3	18.2	16.3
7363	Help supply services	17.5	14.5	15.4	24.6	13.5
737	Computer programming, data processing, and other computer related services	20.2	16.7	17.9	15.3	15.0
7371	Computer programming services	28.2	19.0	20.1	12.8	13.6
7372	Prepackaged software	17.0	9.7	18.3	15.2	14.6
7373	Computer integrated systems design	21.6	29.2	15.7	2.6	5.1
7374	Computer processing and data preparation and processing services	5.6	5.7	15.3	22.0	23.0
7375	Information retrieval services	35.3	31.3	29.4	17.2	6.6
7376	Computer facilities management services	18.8	16.3	2.1	7.7	3.7
7377	Computer rental and leasing	19.6	16.0	13.0	10.5	7.1
7378	Computer maintenance and repair	14.2	11.7	13.3	15.1	11.9
7379	Computer related services, n.e.c	32.8	37.7	25.1	28.1	31.1
738	Miscellaneous business services	14.9	10.7	12.3	8.6	11.3
7381	Detective, guard, and armored car services	3.3	7.3	13.0	10.9	5.0
7382	Security systems services	13.0	9.5	2.6	13.3	15.3
7384	Photofinishing laboratories	0.9	5.7	6.8	3.7	3.1
Legal Services						
81	Legal services	6.6	6.7	7.5	1.2	2.2
Engineering, Accounting, Research, Management, and Related Services						
87	Engineering, accounting, research, management, and related services	12.2	10.1	10.8	12.1	5.7
871	Engineering, architectural, and surveying services	11.7	8.8	9.3	8.9	2.9
8711	Engineering services	9.3	10.0	8.7	8.5	1.5
8712	Architectural services	22.3	2.0	11.7	11.6	9.2
8713	Surveying services	16.9	17.3	13.0	6.0	5.5
8721	Accounting, auditing, and bookkeeping services	11.1	8.2	11.5	14.4	7.1
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	8.2	13.4	15.0	4.9	3.8
8731	Commercial physical and biological research	10.9	15.0	16.2	4.5	5.1
8732	Commercial economic, sociological, and educational research	0.2	9.9	20.0	4.1	0.9
8734	Testing laboratories	11.2	13.4	5.6	6.7	4.1
874	Management and public relations services	14.3	11.3	10.6	16.4	8.5
8741	Management services	19.2	9.7	0.7	13.5	4.1
8742	Management consulting services	15.2	14.9	15.0	20.6	11.6
8743	Public relations services	13.9	20.2	12.9	11.2	3.4
8744	Facilities support management services	-0.4	-3.2	8.7	-8.3	7.0
8748	Business consulting services, n.e.c	5.4	3.5	16.2	22.1	11.4

See footnotes at end of table.

Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
Business Services						
73	Business services	9.0	7.7	2.3	11.5	12.7
731	Advertising	3.3	6.3	-3.0	8.4	7.3
7311	Advertising agencies	4.7	5.0	-5.5	8.4	8.4
7312	Outdoor advertising services	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	9.2	6.0	3.2	8.3	10.2
7322	Adjustment and collection services	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services	4.4	2.8	-1.7	5.5	4.8
7331	Direct mail advertising services	8.0	4.0	-5.9	16.4	6.3
7334	Photocopying and duplicating services	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design	-2.4	0.6	1.0	(NA)	(NA)
7338	Secretarial and court reporting services	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings	-0.5	5.2	0.4	10.3	15.4
7342	Disinfecting and pest control services	2.4	2.4	6.3	11.6	7.7
7349	Building cleaning and maintenance services, n.e.c	-1.2	5.9	-1.1	9.9	17.5
735	Miscellaneous equipment rental and leasing	7.8	0.9	-2.2	9.7	10.9
7352	Medical equipment rental and leasing	4.2	15.3	10.8	14.3	13.5
7353	Heavy construction equipment rental and leasing	7.4	-9.9	-10.9	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c	8.6	1.4	-1.4	(NA)	(NA)
736	Personnel supply services	8.9	15.7	2.8	13.6	13.3
7361	Employment agencies	12.9	-3.3	-16.3	13.8	10.6
7363	Help supply services	8.3	19.2	7.2	13.6	14.0
737	Computer programming, data processing, and other computer related services	12.7	10.9	6.9	12.3	15.1
7371	Computer programming services	9.5	6.8	9.7	(NA)	(NA)
7372	Prepackaged software	18.6	16.0	10.8	(NA)	(NA)
7373	Computer integrated systems design	6.8	10.4	6.5	(NA)	(NA)
7374	Computer processing and data preparation and processing services	16.0	8.6	5.6	(NA)	(NA)
7375	Information retrieval services	8.8	6.5	4.1	(NA)	(NA)
7376	Computer facilities management services	-2.0	18.2	10.6	(NA)	(NA)
7377	Computer rental and leasing	4.1	-0.5	-9.4	(NA)	(NA)
7378	Computer maintenance and repair	8.2	10.7	-1.2	(NA)	(NA)
7379	Computer related services, n.e.c	25.8	27.4	7.9	(NA)	(NA)
738	Miscellaneous business services	10.5	4.6	1.2	14.1	13.8
7381	Detective, guard, and armored car services	6.0	1.2	6.0	(NA)	(NA)
7382	Security systems services	11.0	7.3	-0.7	(NA)	(NA)
7384	Photofinishing laboratories	12.0	0.1	1.3	-1.6	8.9
Legal Services						
81	Legal services	3.4	8.4	2.4	9.5	9.2
Engineering, Accounting, Research, Management, and Related Services						
87	Engineering, accounting, research, management, and related services	3.4	6.4	2.2	8.1	14.4
871	Engineering, architectural, and surveying services	0.4	2.9	0.2	8.6	17.5
8711	Engineering services	-1.0	2.9	1.5	(NA)	(NA)
8712	Architectural services	6.7	3.3	-5.7	(NA)	(NA)
8713	Surveying services	5.3	-0.5	-2.1	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services	7.0	10.2	3.5	0.9	10.4
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	7.6	9.7	2.2	12.7	14.8
8731	Commercial physical and biological research	10.8	10.7	0.7	13.8	15.9
8732	Commercial economic, sociological, and educational research	4.4	9.0	1.9	6.4	8.8
8734	Testing laboratories	3.7	8.2	6.5	19.5	21.9
874	Management and public relations services	3.5	7.6	3.9	10.0	12.7
8741	Management services	-1.7	9.1	5.6	(NA)	(NA)
8742	Management consulting services	8.2	7.0	3.1	(NA)	(NA)
8743	Public relations services	-0.4	2.1	-7.6	(NA)	(NA)
8744	Facilities support management services	-13.8	0.1	5.3	11.1	18.3
8748	Business consulting services, n.e.c	14.6	14.8	6.9	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See Appendix A, Table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Table 4.3. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms, by Source: 1994 Through 1998**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1998	1997	1996	1995	1994
Total	251,279	209,107	179,026	151,845	131,415
Computer integrated systems	34,930	29,614	22,211	18,436	16,163
Custom computer programming and software design ..	49,023	36,691	31,552	25,917	20,767
Prepackaged computer software design, development, and production	44,012	37,434	35,503	30,457	27,663
Information retrieval services	14,222	11,181	8,948	7,056	5,280
Computer processing and data preparation services ...	35,722	35,339	32,097	28,619	24,858
Computer facilities management services	5,442	4,509	4,075	4,002	3,143
Computer rental and leasing	4,037	3,242	2,851	2,305	2,454
Maintenance and repair of computers and peripheral equipment	14,182	13,239	11,882	9,840	9,970
Computer consulting	21,358	16,289	12,196	10,464	8,002
Other computer services	15,246	11,920	10,313	8,241	7,694
All other receipts	13,105	9,649	7,398	6,508	5,421

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.2 for estimated measures of sampling variability (coefficients of variation).

Table 4.4. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Percent of Total Dollar Volume for Receipts for Taxable Employer Firms, by Source: 1994 Through 1998**

Sources of receipts	Percent of total dollar volume				
	1998	1997	1996	1995	1994
Total	100.0	100.0	100.0	100.0	100.0
Computer integrated systems	13.9	14.2	12.4	12.1	12.3
Custom computer programming and software design ..	19.5	17.5	17.6	17.1	15.8
Prepackaged computer software design, development, and production	17.5	17.9	19.8	20.1	21.1
Information retrieval services	5.7	5.3	5.0	4.6	4.0
Computer processing and data preparation services ...	14.2	16.9	17.9	18.8	18.9
Computer facilities management services	2.2	2.2	2.3	2.6	2.4
Computer rental and leasing	1.6	1.6	1.6	1.5	1.9
Maintenance and repair of computers and peripheral equipment	5.6	6.3	6.6	6.5	7.6
Computer consulting	8.5	7.8	6.8	6.9	6.1
Other computer services	6.1	5.7	5.8	5.4	5.9
All other receipts	5.2	4.6	4.1	4.3	4.1

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.3 for estimated measures of sampling variability (coefficients of variation).